

by multiplying the number of days of sickness in excess of four by the employee's daily benefit rate, as computed under part 330 of this chapter. From such gross amount the Board will deduct the amount of any social insurance payment apportionable to days of sickness in the registration period, any tier I railroad retirement employment tax imposed under chapter 22 of the Internal Revenue Code of 1986, and the amount of any overpayment being recovered under part 340 of this chapter. The net amount remaining shall then be certified to the United States Treasury Department for payment to the employee, unless a portion of such amount has been attached in accordance with part 350 of this chapter.

(e) Sickness benefits shall continue to be certified for payment pursuant to the foregoing paragraphs for the duration of the employee's period of continuing sickness, subject to the statutory maximums prescribed in section 2(c) of the Railroad Unemployment Insurance Act. See also part 336 of this chapter.

PART 336—DURATION OF NORMAL AND EXTENDED BENEFITS

Subpart A—Normal Benefits

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Subpart A—Normal Benefits

§ 336.1 Introduction.

(a) *General.* This subpart explains how long a qualified employee may receive normal unemployment or sickness benefits under the Railroad Unemployment Insurance Act during a benefit year. Under section 2(c) of that Act, normal unemployment benefits are payable for up to 130 days of unemployment within a benefit year, or in an amount equal to the amount of the employee's "base year compensation", whichever is less. A similar limitation applies to the payment of sickness benefits. An employee who exhausts his or her normal unemployment or sickness benefits may be eligible for payment of extended unemployment or extended sickness benefits under the conditions set forth in subpart B of this part.

(b) *Definitions.* The terms "benefit year", "base year", and "compensation" are defined in part 302 of this chapter. The term "registration period" is defined in parts 325 and 335 of this chapter. For the purposes of this subpart, and as explained in § 336.4 of this part, an employee's "base year compensation" may include compensation in excess of the monthly compensation base (as defined in part 302 of this chapter) even though such excess may not be counted for the purpose of determining whether such employee is a "qualified employee" within the meaning of part 302.

(c) *Recovery of benefits.* When unemployment or sickness benefits are recovered by the Board for one or more days, the Board will disregard those days in determining whether the employee has exhausted normal unemployment or sickness benefits with respect to the applicable benefit year.

§ 336.2 Duration of normal unemployment benefits.

(a) *130 compensable day limitation.* A qualified employee who has satisfied the waiting period for a benefit year may receive benefits for a maximum of 130 days of unemployment within such benefit year, subject to the limitation on payment explained in paragraph (b)